United Nations A/53/670

General Assembly

Distr.: General
13 November 1998

Original: English

Fifty third session
Agenda items 112 and 165

Review of the efficiency of the administrative and financial functioning of the United Nations

Joint Inspection Unit

More coherence for enhanced oversight in the United Nations system

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Joint Inspection Unit (JIU) entitled "More coherence for enhanced oversight in the United Nations system" (see A/53/171). During its consideration of the report, the Advisory Committee met with Inspectors, who introduced the report and provided additional information and clarification on the matter.

2. At the time of the consideration of the JIU report, the related comments of the Secretary-General had not been formally submitted to the General Assembly, although draft comments were made available both to JIU and to the Advisory Committee. As indicated in the draft comments, the Secretary-General shared the thrust of the report and noted that its relevant suggestions and recommendations either had already been implemented in the United Nations Secretariat and had yielded significant positive results or closely correlated with his reform strategy.

3. The Committee was informed that the related comments of the Administrative Committee on Coordination on the JIU report would be submitted to the General Assembly in due course.

4. The Advisory Committee welcomes the structure and format of the JIU report and commends the Inspectors for their analysis of the subject matter. The Advisory Committee also shares the view of the Inspectors that neither a single unified oversight mechanism for the United Nations system overall nor an identical internal oversight model for all organizations would be practical or desirable. The Advisory Committee points out that implementation of the JIU recommendations on oversight will depend on action by each of the legislative bodies of the organizations that participate in the Joint Inspection Unit.

5. In the view of Inspectors, the perception of oversight in the United Nations system is at present marked by (i) over-reliance on oversight mechanisms as the remedy for shortcomings in the performance of the organization of the United Nations system; (ii) Member States discomfort or dissatisfaction with the current results of oversight and a feeling of "oversight indigestion"; and (iii) concern about a blurring of roles of internal and external oversight. The Advisory Committee shares the concerns of the Inspectors with regard to the blurring of roles and, in this connection, recalls the provisions of General Assembly resolution 48/218 II.

98-35317 (E) 131198

6. Taking into account a broad range of committees and commissions that are referred to as "oversight" mechanisms, the Advisory Committee notes that Inspectors made a clear distinction between "operational" and "review" oversight functions (see A/53/171, paras. 5 and 6). According to this distinction, "operational" oversight functions provide for analysis and reporting based on primary data, while "review" oversight functions provide for analysis and reporting based to a large extent on data collected, analysed and prepared by other bodies.

7. The Advisory Committee welcomes the definition of the following five elements of an internal oversight mechanism: (i) audit, (ii) evaluation, (iii) inspection, (iv) monitoring, and (v) investigation. Paragraphs 32 to 43 of the report provide details relating to these five elements; the table entitled "Summary of structures for internal oversight", which follows paragraph 34, specifies the organizational units within the United Nations, the specialized agencies and the International Atomic Energy Agency and the United Nations funds and programmes that implement the five elements of internal oversight.

8. The Advisory Committee cautions against excessive use of the term "oversight" in a manner that would obscure the distinct and separate role and functions of such bodies as the Advisory Committee and the Committee for Programme and Coordination. As these bodies are part of the legislative decision-making process, their role should not be confused with the role of internal or external oversight bodies whose main distinction, in the context of the United Nations, is the performance of the five oversight functions set out in the JIU report and briefly referred to in paragraph 7 above.

9. With regard to recommendation 1 contained in the report (see A/53/171, executive summary), which states that "legislative organs should request the Executive Head of each organization to submit, for approval, an optimal plan for conducting and coordinating all elements of internal oversight, appropriate to the characteristics of his/her organization, and an indication of the related personnel and financial requirements", the Inspectors explained that the word "plan" implied that proposals of the Executive Head of each organization on how to conduct and coordinate all elements of internal oversight would be submitted to the respective legislative organ for consideration and that it was not the intention to impose any particular oversight arrangement on organizations.

10. With regard to recommendation 2, the Advisory Committee notes JIU's view that each Executive Head should indicate which recommendations of an internal oversight body require appropriate legislative review and action and which are for information purposes only. The Advisory Committee emphasizes, however, that it is for each legislative body concerned to determine the reporting procedure for both external and internal oversight bodies.

11. Recommendation 3 provides that United Nations system internal and external oversight mechanisms should include in their reports a description of good practices identified in the course of their work. The Advisory Committee points out that although not all good practices can be replicated throughout the United Nations system, it believes that implementation of this recommendation may be especially beneficial in such areas as procurement, communications, software application and staff training.

12. Recommendation 4 calls for JIU to include in its programme of work periodically an overall analysis of the consolidated annual summary reports on internal oversight activities of different organizations that would result from approval of recommendation 2. As indicated in paragraph 100 of the report, by combining into a single document an overall review and analysis of the consolidated annual summary reports, JIU analysis would assist Member States in fulfilling their share of responsibility for oversight and also help reduce the "oversight indigestion" experienced by Member States. The Advisory Committee cautions, in this connection, that the compilation of annual summary reports into yet another voluminous document may contribute to unnecessary duplication of oversight reporting and, in fact, may exacerbate the "oversight indigestion" already experienced by Member States.

13. The Advisory Committee supports recommendations 5 and 6 of the Joint Inspection Unit.